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Financing of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991

Financing of the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994

Revised estimates resulting from the strengthening of the role of internal oversight services at the International Tribunals for the biennium 2002-2003

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the revised estimates resulting from the strengthening of the rule of the internal oversight services at the International Tribunals for the biennium 2002-2003 (A/C.5/56/30). During its consideration of the report, the Committee met with representatives of the Secretary-General.

2. The Advisory Committee points out that it is unusual for a supplementary request to follow so closely the initial estimates for the activity under consideration and in the midst of discussion of the initial estimates in the Fifth Committee. Under the circumstances, the proper course of action would have been to submit these proposals in the context of a statement of programme budget implications of such draft decision as the Fifth Committee might have made.

3. According to the report, the current oversight services provided by the Office of Internal Oversight Services to the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda are not optimal owing to a lack of adequate resources. In order to address this situation, it is proposed to expand oversight services at both Tribunals by placing resident auditors at both The Hague and Arusha. Initially, for the six-month period

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from 1 January to 30 June 2002, additional appropriations are requested in the amounts of $167,550 and $219,850 under the biennial budgets for 2002-2003 for the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda respectively (ibid., paras. 2, 3 and 10).

4. The Secretary-General proposes a provision of $300,400 under general temporary assistance ($123,050 for the International Tribunal for the Former Yugoslavia and $177,350 for the International Criminal Tribunal for Rwanda to cover the costs of six posts (4 P-4 and 2 P-3) for the first six months of 2002 for audit and investigation services for both Tribunals. Three posts (2 P-4 and 1 P-3) would be located at The Hague and the other three (2 P-4 and 1 P-3) would be located at Arusha (ibid., para. 4 and annex).

5. The Advisory Committee notes with concern the significant disparity in the number of audit and investigation days the Office of Internal Oversight Services dedicated to the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda during the biennium 2000-2001. The Office dedicated 128 days for the internal audit of the International Tribunal for the Former Yugoslavia and only 29 days for the International Criminal Tribunal for Rwanda. Similarly, with regard to investigations, the Office dedicated 129 days for the International Tribunal for the Former Yugoslavia and only 63 for the International Criminal Tribunal for Rwanda (see ibid., para. 1). **It should be recalled that both the Advisory Committee and the Board of Auditors have in the past, stressed the need to formulate proper internal audit plans for the Tribunals. The Committee requests that these shortcomings in the planning of the audit work programme for the International Tribunals be addressed as a matter of priority.**

6. The Advisory Committee notes that the amount of $65,000 is requested to cover the costs of travel of Headquarters-based auditors, investigators and management consultants during the year (see ibid., para. 7). **The Committee believes that savings should arise under this category of expenditure with the posting of resident auditors at The Hague and Arusha and the use of the existing communication infrastructure. These should be reported in the first financial and programme performance reports for the International Tribunals for the biennium 2002-2003.**

7. **The Advisory Committee has no objection to the proposed additional resources under general temporary assistance to expand the internal audit and investigation coverage at the Tribunals. The Committee gave high priority to these matters during its review of the budget estimates (see, for example, A/55/642). The Committee requests, however, that the issue of providing resources on a continuing basis beyond the first six months of 2002 for audit and investigations under the biennial budgets for the International Tribunals for 2002-2003 be submitted in the context of the first financial and programme performance report for the Tribunals for the biennium 2002-2003 (see A/56/665, para. 13, and A/56/666, para. 3).**

8. **Under the circumstances, the Advisory Committee recommends that the General Assembly approve the additional appropriations in the amounts of $167,550 and $219,850 under the biennial budgets for 2002-2003 for the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda respectively.**